

Attorney's Docket No.:07977-093002

In the claims:

Please amend claim 46 as follows:

46. (Amended) A semiconductor device comprising:  
a crystalline semiconductor island comprising silicon over  
a substrate, the crystalline semiconductor island comprising a  
source region, a drain region and a channel formation region  
provided between the source and the drain region; and  
a gate insulating film comprising a first insulating film  
comprising silicon oxide over the crystalline semiconductor  
island and a second insulating film comprising silicon oxide  
over the first insulating film; and  
a gate electrode over the gate insulating film,  
wherein the first insulating film has a side aligned with a  
side of the crystalline semiconductor island.